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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/783,027	02/23/2004	Po Hyung Koh	LT-0048	3772
34610 7590 05/16/2011 KED & ASSOCIATES, LLP P.O. Box 8638 Reston, VA 20195			EXAMINER ADEGEYE, OLUWASEUN	
			ART UNIT 2481	PAPER NUMBER
			MAIL DATE 05/16/2011	DELIVERY MODE PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.



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UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

May 14, 2011

KED & ASSOCIATES, LLP
P. O. BOX 8638
RESTON, VA 20195
US

Dear Sir/Madam,

Your refund request for 10783027 in the amount of \$180.00 has been denied .

Refund in the amount of \$180 have been denied. The IDS dated July 26,2010 was filed more than two office action on the merits.

Sincerely,


Tonya Tubbs
Technical Center 2400
571-272-1633